

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2002

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2002 calendar year, or tax year period beginning

and ending

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions

C Name of organization

ASSOCIATES IN COUNSELING AND CHILD GUIDANCE, INC.

Number and street (or P O box if mail is not delivered to street address)

272 E. CONNELLY BLVD.

City or town, state or country, and ZIP + 4

SHARON, PA 16146

D Employer identification number

25-1822655

E Telephone number

724-983-1381

F Accounting method: ☒ Cash ☐ Accrual
Other (specify):

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates**H(c)** Are all affiliates included? ☐ Yes ☒ No (If "No," attach a list)**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Enter 4-digit GEN**G** Web site: N/A**J** Organization type (check only one): ☒ 501(c)(3) (insert no) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.**M** Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12

6,677,532.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

1	Contributions, gifts, grants, and similar amounts received			
a	Direct public support	1a		
b	Indirect public support	1b		
c	Government contributions (grants)	1c		
d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d		0.
2	Program service revenue including government fees and contracts (from Part VII line 93)	2		6,670,545.
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4		6,987.
5	Dividends and interest from securities	5		
6 a	Gross rents	6a		
b	Less: rental expenses	6b		
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe: _____)	7		
8 a	Gross amount from sale of assets other than inventory	(A) Securities		(B) Other
b	Less: cost or other basis and sales expenses	8a		
c	Gain or (loss) (attach schedule)	8b		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
9	Special events and activities (attach schedule)	8d		
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
b	Less: direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
10 a	Gross sales of inventory, less returns and allowances	10a		
b	Less: cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		6,677,532.
13	Program services (from line 44, column (B))	13		5,135,723.
14	Management and general (from line 44, column (C))	14		1,226,823.
15	Fundraising (from line 44, column (D))	15		
16	Payments to affiliates (attach schedule)	16		
17	Total expenses (add lines 16 and 44, column (A))	17		6,362,546.
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		314,986.
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		508,527.
20	Other changes in net assets or fund balances (attach explanation)	20		0.
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		823,513.

EXHIBIT

D

SCANNED AUG 2, 2003

Revenue

Expenses

Net Assets

For Paperwork Reduction Act Notice, see the separate instructions

Form 990 (2002)

ASSOCIATES IN COUNSELING AND CHILD
GUIDANCE, INC.

25-1822655

Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Page 2

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule)				
cash \$ _____ noncash \$ _____	22			
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25 178,070.	89,035.	89,035.	0.
26 Other salaries and wages	26 4,363,205.	3,816,546.	546,659.	
27 Pension plan contributions	27			
28 Other employee benefits	28 133,005.	111,724.	21,281.	
29 Payroll taxes	29 382,557.	321,348.	61,209.	
30 Professional fundraising fees	30			
31 Accounting fees	31 20,122.		20,122.	
32 Legal fees	32 372,920.		372,920.	
33 Supplies	33 110,974.	110,974.		
34 Telephone	34 54,395.	54,395.		
35 Postage and shipping	35 8,220.		8,220.	
36 Occupancy	36 20,498.	20,498.		
37 Equipment rental and maintenance	37 44,623.	44,623.		
38 Printing and publications	38			
39 Travel	39			
40 Conferences, conventions, and meetings	40 8,495.	8,495.		
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 26,998.	26,998.		
43 Other expenses not covered above (itemize)				
a _____	43a			
b _____	43b			
c _____	43c			
d _____	43d			
e SEE STATEMENT 1	43e 638,464.	531,087.	107,377.	
44 Total functional expenses (add lines 22 through 43)	44 6,362,546.	5,135,723.	1,226,823.	0.

Joint Costs Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

Yes ☐ No ☒

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? ▶

TO PROVIDE MENTAL HEALTH SERVICES FOR CHILDREN

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

What is the organization's primary exempt purpose? ▶	Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts but optional for others)
a TO PROVIDE MENTAL HEALTH SERVICES FOR CHILDREN IN THE SHARON AND MEADVILLE AREAS.	
(Grants and allocations \$ _____)	5,135,723.
b _____	
(Grants and allocations \$ _____)	
c _____	
(Grants and allocations \$ _____)	
d _____	
(Grants and allocations \$ _____)	
e Other program services (attach schedule)	
(Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B) Program services)	5,135,723.

223011
01 22-03

Form 990 (2002)

ASSOCIATES IN COUNSELING AND CHILD
GUIDANCE, INC.

Form 990 (2002)

25-1822655

Page 3

Part IV Balance Sheets

Note		(A) Beginning of year		(B) End of year
<i>Where required, attached schedules and amounts within the description column should be for end-of-year amounts only</i>				
Assets	45 Cash - non-interest-bearing	473,639.	45	792,939.
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable		47a	
	b Less allowance for doubtful accounts		47b	
	48 a Pledges receivable		48a	
	b Less allowance for doubtful accounts		48b	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable		51a	
	b Less allowance for doubtful accounts		51b	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55 a Investments - land, buildings, and equipment basis		55a	
	b Less accumulated depreciation		55b	
56 Investments - other		56		
57 a Land, buildings, and equipment basis	163,653.	57a		
b Less accumulated depreciation	71,392.	57b		
58 Other assets (describe <input type="checkbox"/> SEE STATEMENT 2)	57,528.	58	92,261.	
59 Total assets (add lines 45 through 58) (must equal line 74)	6,675.	59	8,200.	
60 Accounts payable and accrued expenses	537,842.	60	893,400.	
61 Grants payable	29,315.	61	69,887.	
62 Deferred revenue		62		
63 Loans from officers, directors, trustees, and key employees		63		
64 a Tax-exempt bond liabilities		64a		
b Mortgages and other notes payable		64b		
65 Other liabilities (describe <input type="checkbox"/>)		65		
66 Total liabilities (add lines 60 through 65)	29,315.	66	69,887.	
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74				
67 Unrestricted	508,527.	67	823,513.	
68 Temporarily restricted		68		
69 Permanently restricted		69		
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74				
70 Capital stock, trust principal, or current funds		70		
71 Paid-in or capital surplus, or land, building, and equipment fund		71		
72 Retained earnings, endowment, accumulated income, or other funds		72		
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	508,527.	73	823,513.	
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	537,842.	74	893,400.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III the organization's programs and accomplishments.

ASSOCIATES IN COUNSELING AND CHILD
GUIDANCE, INC.

Form 990 (2002)

25-1822655

Page 4

Part IV-A Reconciliation of Revenue per Audited
Financial Statements with Revenue per
Return

a	Total revenue, gains, and other support per audited financial statements	a	6,677,532.
b	Amounts included on line a but not on line 12, Form 990	b	0.
(1)	Net unrealized gains on investments \$	c	6,677,532.
(2)	Donated services and use of facilities \$	d	0.
(3)	Recoveries of prior year grants \$	e	6,677,532.
(4)	Other (specify) \$		
	Add amounts on lines (1) through (4)		0.
c	Line a minus line b		6,677,532.
d	Amounts included on line 12, Form 990 but not on line a		0.
(1)	Investment expenses not included on line 6b, Form 990 \$		0.
(2)	Other (specify) \$		0.
	Add amounts on lines (1) and (2)		0.
e	Total revenue per line 12, Form 990 (line c plus line d)		6,677,532.

Part IV-B Reconciliation of Expenses per Audited
Financial Statements with Expenses per
Return

a	Total expenses and losses per audited financial statements	a	6,362,546.
b	Amounts included on line a but not on line 17, Form 990	b	0.
(1)	Donated services and use of facilities \$	c	6,362,546.
(2)	Prior year adjustments reported on line 20, Form 990 \$	d	0.
(3)	Losses reported on line 20, Form 990 \$	e	6,362,546.
(4)	Other (specify) \$		0.
	Add amounts on lines (1) through (4)		0.
c	Line a minus line b		6,362,546.
d	Amounts included on line 17, Form 990 but not on line a		0.
(1)	Investment expenses not included on line 6b, Form 990 \$		0.
(2)	Other (specify) \$		0.
	Add amounts on lines (1) and (2)		0.
e	Total expenses per line 17, Form 990 (line c plus line d)		6,362,546.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SHAYEN GEORGE 272 E. CONNELLY BLVD. SHARON, PA 16146	PRESIDENT 40	178,070.	0.	0.
ROBERT HOTCHKISS 272 E. CONNELLY BLVD. SHARON, PA 16146	MEMBER 0.	0.	0.	0.
TOM GEORGE 272 E. CONNELLY BLVD. SHARON, PA 16146	SECRETARY/TREASURER 0.	0.	0.	25,525.
DAN WALSH 272 E. CONNELLY BLVD. SHARON, PA 16146	MEMBER 0.	0.	0.	0.

EXHIBIT

D-2

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule ☐ Yes ☒ No

Form 990 (2002)

ASSOCIATES IN COUNSELING AND CHILD
GUIDANCE, INC.

Form 990 (2002)

25-1822655

Page 5

Part VI Other Information

		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X
78 a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b	If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81 a	Enter direct or indirect political expenditures. See line 81 instructions 81a 0.		
b	Did the organization file Form 1120-POL for this year?	81b	X
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III) 82b N/A		
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b	
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? N/A	85a	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A	85b	
	If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c	Dues, assessments, and similar amounts from members 85c N/A		
d	Section 162(e) lobbying and political expenditures 85d N/A		
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h	
86	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 12 86a N/A		
b	Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87	501(c)(12) organizations Enter a Gross income from members or shareholders 87a N/A		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) 87b N/A		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 0. , section 4912 0. , section 4955 0.		
b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization 0.		
90 a	List the states with which a copy of this return is filed PENNSYLVANIA		
b	Number of employees employed in the pay period that includes March 12, 2002 90b 177		
91	The books are in care of APRIL BROWN Telephone no (724) 983-1381		

Located at 272 E. CONNELLY BLVD., SHARON, PAZIP + 4 1614692 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here
and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A223041
01-22-03

Form 990 (2002)

ASSOCIATES IN COUNSELING AND CHILD
GUIDANCE, INC.

Form 990 (2002)

25-1822655

Page 6

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions.)

Note Enter gross amounts unless otherwise indicated

93 Program service revenue

a **FEES AND REIMBURSEMENTS**

b

c

d

e

f Medicare/Medicaid payments

g Fees and contracts from government agencies

94 Membership dues and assessments

95 Interest on savings and temporary cash investments

96 Dividends and interest from securities

97 Net rental income or (loss) from real estate

a debt-financed property

b not debt-financed property

98 Net rental income or (loss) from personal property

99 Other investment income

100 Gain or (loss) from sales of assets

other than inventory

101 Net income or (loss) from special events

102 Gross profit or (loss) from sales of inventory

103 Other revenue

a

b

c

d

e

104 Subtotal (add columns (B), (D), and (E))

105 Total (add line 104, columns (B), (D), and (E))

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions.)

Line No Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)

93A MENTAL HEALTH SERVICES FOR CHILDREN IN THE SHENANGO VALLEY AREA.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

☐ Yes ☒ No

completing schedules and statements, and to the best of my knowledge and belief, it is true information of which preparer has any knowledge

13-03

Exec Director

Type or print name and title

SCHEDULE A
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Organization Exempt Under Section 501(c)(3)**(Except Private Foundation) and Section 501(a), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust**Supplementary Information-(See separate instructions.)**▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

2002Name of the organization **ASSOCIATES IN COUNSELING AND CHILD
GUIDANCE, INC.**Employer identification number
25 1822655**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 1 of the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
KRISTIE ABBS ----- 9241 OLD PERRY HWY, PITTSBURGH, PA	BSC WORKER 40	90,423.	0.	0.
CHAUNTEL M. GALLAGHER ----- 433 STONEBORO-LATERAL RD, STONEBORO, PA	BSC WORKER 40	64,174.	0.	0.
DAWN HANAWAY ----- 3821 TIMBERLANE DRIVE, HERMITAGE, PA	ADMINSTRATOR 40	63,742.	0.	0.
DANIEL HOUCK ----- 164 HOPPER RD, TRANSFER, PA	BSC WORKER 40	75,287.	0.	0.
STEVEN L. JOHNSON ----- 4849 OAK KNOLL DR, BOARDMAN, OH	PT WORKER 40	65,075.	0.	0.
Total number of other employees paid over \$50,000 ▶	6			

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
PSYCHOLOGICAL SUPPORT SYSTEMS ----- P.O. BOX 710, SHARON, PA	PSYCHOLOGICAL CONSULTING SERVIC	120,000.
JONES, GREGG, CREEHAN & GERACE ----- 411 7TH AVENUE, SUITE 1200, PITTSBURGH, PA	LEGAL SERVICES	257,465.
ALTMAN PSYCHIATRIC ASSOCIATION ----- 751 MERCHANT RD, AMBRIDGE, PA	PSYCHIATRIC SERVICES	119,966.
----- ----- -----		
Total number of others receiving over \$50,000 for professional services ▶	0	

EXHIBIT

D-1

ASSOCIATES IN COUNSELING AND CHILD

Schedule A (Form 990 or 990-EZ) 2002 GUIDANCE, INC.

25-1822655 Page 2

Part III Statements About Activities (See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \blacktriangleright \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)	1	X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions) SEE STATEMENT 3		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990	2d	X
e Transfer of any part of its income or assets?	2e	X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)	3	X
4 Do you have a section 403(b) annuity plan for your employees?	4	X
Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments		

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box.)

- 5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iv) Enter the hospital's name, city, and state \blacktriangleright _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
- 11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
- 12 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the Support Schedule in Part IV-A)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Schedule A (Form 990 or 990-EZ) 2002

223111
01-22-00

ASSOCIATES IN COUNSELING AND CHILD

Schedule A (Form 990 or 990-EZ) 2002 GUIDANCE, INC.

25-1822655 Page 3

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting
Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	0.	0.	0.		
16 Membership fees received	0.	0.	0.		
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	5,609,413.	6,323,165.	3,676,604.		15,609,182.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	0.	0.	0.		
19 Net income from unrelated business activities not included in line 18	0.	0.	0.		
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf	0.	0.	0.		
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.	0.	0.	0.		
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	5,609,413.	6,323,165.	3,676,604.	0.	15,609,182.
24 Line 23 minus line 17					
25 Enter 1% of line 23	56,094.	63,232.	36,766.		
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the sum of all these excess amounts.					
c Total support for section 509(a)(1) test. Enter line 24, column (e).					
d Add: Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____					
e Public support (line 26c minus line 26d total)					
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:					
(2001) 0. (2000) 0. (1999) 0. (1998) 0.					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(2001) 0. (2000) 0. (1999) 0. (1998) 0.					
c Add: Amounts from column (e) for lines 15 _____ 16 _____ 17 15,609,182. 20 _____ 21 _____					
d Add: Line 27a total 0. and line 27b total 0.					
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test. Enter amount on line 23, column (e).					
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

223121 01-22-03

NONE

9

Schedule A (Form 990 or 990-EZ) 2002

ASSOCIATES IN COUNSELING AND CHILD

Schedule A (Form 990 or 990-EZ) 2002 GUIDANCE, INC.

25-1822655 Page 4

Part V Private School Questionnaire (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
34 a Does the organization receive any financial aid or assistance from a governmental agency?		
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement		
35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

Schedule A (Form 990 or 990-EZ) 2002

ASSOCIATES IN COUNSELING AND CHILD

Schedule A (Form 990 or 990-EZ) 2002 GUIDANCE, INC.

25-1822655 Page 5

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ☐ a ☐ if the organization belongs to an affiliated group Check ☐ b ☐ if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is - Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

Yes	No	Amount
		0.

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h)

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

223141
01/22/03

Schedule A (Form 990 or 990-EZ) 2002

ASSOCIATES IN COUNSELING AND CHILD

Schedule A (Form 990 or 990-EZ) 2002 GUIDANCE, INC.

25-1822655 Page 6

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable

Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

- a Transfers from the reporting organization to a noncharitable exempt organization of**

(b) Cash

(11) Other assets

b Other transactions

(i) Sales or exchanges of assets with a noncharitable exempt organization

(ii) Purchases of assets from a noncharitable exempt organization

(III) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees

(vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

N/A

[illegible]

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

► ☐ Yes ☒ No

b. If "Yes," complete the following schedule

N/A

[illegible]

ASSOCIATES IN COUNSELING AND CHILD GUIDA

25-1822655

FORM 990	OTHER EXPENSES			STATEMENT	1
DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING	
INSURANCE	31,427.	31,427.			
ADVERTISING	55,505.		55,505.		
CONTRACTED LABOR	24,370.	24,370.			
CONTRACTED SERVICES	311,803.	311,803.			
STAFF SERVICES	16,550.	16,550.			
SECURITY	4,613.		4,613.		
MISCELLANEOUS	13,421.	13,421.			
CONTRIBUTIONS	2,760.		2,760.		
MEALS AND ENTERTAINMENT	31,563.	31,563.			
YOUTH MEMBERSHIPS	5,646.	5,646.			
SUBSCRIPTIONS	1,738.	1,738.			
RENT	94,569.	94,569.			
PENALTIES	12,986.		12,986.		
VEHICLE LEASE	5,988.		5,988.		
BOARD FEES	25,525.		25,525.		
TOTAL TO FM 990, LN 43	638,464.	531,087.	107,377.		

FORM 990	OTHER ASSETS			STATEMENT	2
DESCRIPTION	AMOUNT				
LEASE DEPOSIT	8,000.				
NOTE RECEIVABLE - EMPLOYEE	200.				
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	8,200.				

SCHEDULE A	STATEMENT REGARDING ACTIVITIES WITH SUBSTANTIAL CONTRIBUTORS, TRUSTEES, DIRECTORS, CREATORS, KEY EMPLOYEES, ETC., PART III, LINE 2	STATEMENT	3
------------	---	-----------	---

THE ORGANIZATION LEASES OFFICE SPACE FROM THE CLINIC DIRECTOR. THE CLINIC DIRECTOR IS ALSO RELATED TO THE OWNER OF A CONSULTING COMPANY WITH WHICH THE ORGANIZATION HAS CONTRACTED FOR CONSULTING SERVICES. ALL FEES PAID TO RELATED PARTIES ARE REASONABLE AND NECESSARY FOR OPERATIONS OF THE ORGANIZATION.

Form **4562****Depreciation and Amortization**

OMB No 1545-0172

(Including Information on Listed Property)

2002Department of the Treasury
Internal Revenue Service

▶ See separate instructions

▶ Attach to your tax return

Attachment
Sequence No **67**

Name(s) shown on return

Identifying number

N - ASSOCIATES IN COUNSELING AND CHIL

Business or activity to which this form relates

All Business Activities**Part I Election To Expense Certain Tangible Property Under Section 179****Note** If you have any listed property, complete Part V before you complete Part I

1	Maximum amount See page 2 of the instructions for a higher limit for certain businesses	1	24,000.00
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	200,000.00
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see pg 2 of the instr	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2003 Add lines 9 and 10, less line 12 ▶	13	

Note Do not use Part II or Part III below for listed property. Instead, use Part V**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)**

14	Special depreciation allowance for qualified prop. (other than listed prop.) placed in service during the tax year (see pg 3 of the instr)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
	Other depreciation (including ACRS) (see page 4 of the instructions)	16	1,118.00

Part III MACRS Depreciation (Do not include listed property) (See page 4 of the instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	17,702.59
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B-Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		29,895.94	5.0	MO	200DB	5,948.75
c 7-year property		7,835.96	7.0	MO	200DB	1,153.33
d 10-year property		5,000.00	10.0	MO	200DB	125.00
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C-Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see page 6 of the instructions)

21	Listed property Enter amount from line 28	21	949.95
22	Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations-see instr	22	26,997.62
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions

Form **4562** (2002)

DAA

N - ASSOCIATES IN COUNSELING AND CHIL

Form 4562 (2002)

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C, if applicable.

Section A-Depreciation and Other Information (Caution: See page 8 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				Yes	No	24b If "Yes," is the evidence written?				Yes	No
(a) Type of prop (list vehicles first)	(b) Date placed in service	(c) Busn./invest use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 6 of the instructions)									25		
26 Property used more than 50% in a qualified business use (see page 6 of the instructions)											
2002 CHEVY TRACKER	12/11/02	100.00%	18,999.00	18,999.00	5.0	200DBMO	949.95				
		%									
27 Property used 50% or less in a qualified business use (see page 6 of the instructions)											
		%				SL-					
		%				SL-					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1									28	949.95	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1									29		

Section B-Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles-see page 2 of the instructions)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C-Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.) Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
Amortization of costs that begins during your 2002 tax year (see page 9 of the instructions)					
43 Amortization of costs that began before your 2002 tax year					43
44 Total. Add amounts in column (f). See page 9 of the instructions for where to report.					44

DAA

Form 4562 (2002)

Form **8868**

(December 2000)

Department of the Treasury
Internal Revenue Service**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545 1709

▶ File a separate application for each return

- If you are filing for an Automatic 3-Month Extension, complete only Part I and check this box ▶ ☒
- If you are filing for an Additional (not automatic) 3-Month Extension, complete only Part II (on page 2 of this form)

Note Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time - Only submit original (no copies needed)Note Form 990-T corporations requesting an automatic 6-month extension - check this box and complete Part I only ▶ ☐

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

Type or print	Name of Exempt Organization ASSOCIATES IN COUNSELING AND CHILD GUIDANCE, INC.	Employer identification number 25-1822655
File by the due date for filing your return. See instructions	Number, street, and room or suite no. If a P O box, see instructions 272 E. CONNELLY BLVD.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions SHARON, PA 16146	

Check type of return to be filed (file a separate application for each return)

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990 T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990 EZ | <input type="checkbox"/> Form 990 T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990 PF | <input type="checkbox"/> Form 1041 A | <input type="checkbox"/> Form 8870 |

- If the organization does not have an office or place of business in the United States, check this box ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ▶ ☐ If it is for part of the group, check this box ▶ ☐ and attach a list with the names and EINs of all members the extension will cover

- I request an automatic 3 month (6-month, for 990-T corporation) extension of time until AUGUST 15, 2003 to file the exempt organization return for the organization named above. The extension is for the organization's return for ▶ ☒ calendar year 2002 or ▶ ☐ tax year beginning _____, and ending _____
- If this tax year is for less than 12 months check reason ☐ Initial return ☐ Final return ☐ Change in accounting period
- If this application is for Form 990 BL, 990 PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions \$ _____
 - If this application is for Form 990 PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit \$ _____
 - Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions \$ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature ▶ James M. Hughes Title ▶ CPADate ▶ 4/28/03

LHA For Paperwork Reduction Act Notice, see instruction

Form 8868 (12-2000)

Form **990** **Return of Organization Exempt From Income Tax**
 Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
 Department of the Treasury Internal Revenue Service
 ▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047
2003
 Open to Public Inspection

A For the 2003 calendar year, or tax year beginning and ending

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

C Name of organization
ASSOCIATES IN COUNSELING AND CHILD GUIDANCE, INC.
 Number and street (or P O box if mail is not delivered to street address) Room/suite
272 E. CONNELLY BLVD.
 City or town, state or country, and ZIP + 4
SHARON, PA 16146

D Employer identification number
25-1822655

E Telephone number
724-983-1381

F Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Website: ▶ **N/A**

J Organization type (check only one) ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **7,628,286.**

H and I are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? **N/A** ☐ Yes ☐ No (If "No," attach a list.)
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No
I Group Exemption Number ▶

M Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF)

Part 1 Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a			
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	Total (add lines 1a through 1c) (cash \$ noncash \$)	1d		0.	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		7,623,887.	
	3	Membership dues and assessments	3			
	4	Interest on savings and temporary cash investments	4		4,399.	
	5	Dividends and interest from securities	5			
	6a	Gross rents	6a			
	b	Less: rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe ▶)	7				
Revenue	8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
	b	Less: cost or other basis and sales expenses	8a			
	c	Gain or (loss) (attach schedule)	8b			
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c			
	8d					
	9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>				
	a	Gross revenue (not including \$ of contributions reported on line 1a)	9a			
	b	Less: direct expenses other than fundraising expenses	9b			
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
	10a	Gross sales of inventory, less returns and allowances	10a			
Expenses	b	Less: cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
	11	Other revenue (from Part VII, line 103)	11			
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		7,628,286.	
	13	Program services (from line 44, column (B))	13		5,817,547.	
	14	Management and general (from line 44, column (C))	14		1,514,260.	
	15	Fundraising (from line 44, column (D))	15			
	16	Payments to affiliates (attach schedule)	16			
	17	Total expenses (add lines 13 and 14, column (A))	17		7,331,807.	
	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		296,479.	
Net Assets	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		823,513.	
	20	Other changes in net assets or fund balances (attach explanation)	20		0.	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		1,119,992.	

SCANNED AUG 26 2004

323001
12-17-03

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2003)

ASSOCIATES IN COUNSELING AND CHILD
GUIDANCE, INC.

25-1822655

Part II Statement of Functional Expenses		All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others				Page 2
Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising	
22	Grants and allocations (attach schedule)					
	cash \$ _____ noncash \$ _____	22				
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25	Compensation of officers, directors, etc.	25	334,552.	167,276.	167,276.	0.
26	Other salaries and wages	26	4,804,691.	4,168,077.	636,614.	
27	Pension plan contributions	27				
28	Other employee benefits	28	174,178.	142,825.	31,353.	
29	Payroll taxes	29	435,049.	356,740.	78,309.	
30	Professional fundraising fees	30				
31	Accounting fees	31	14,315.		14,315.	
32	Legal fees	32	488,708.		488,708.	
33	Supplies	33	104,122.	104,122.		
34	Telephone	34	65,043.	65,043.		
35	Postage and shipping	35	7,003.		7,003.	
36	Occupancy	36	79,828.	79,828.		
37	Equipment rental and maintenance	37				
38	Printing and publications	38				
39	Travel	39				
40	Conferences, conventions, and meetings	40	17,813.	17,813.		
41	Interest	41				
42	Depreciation, depletion, etc (attach schedule)	42	34,057.	34,057.		
43	Other expenses not covered above (itemize)					
a	_____	43a				
b	_____	43b				
c	_____	43c				
d	_____	43d				
e	SEE STATEMENT 1	43e	772,448.	681,766.	90,682.	
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	7,331,807.	5,817,547.	1,514,260.	0.

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,

(iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service AccomplishmentsWhat is the organization's primary exempt purpose? ☐**TO PROVIDE MENTAL HEALTH SERVICES FOR CHILDREN**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others.)

a	TO PROVIDE MENTAL HEALTH SERVICES FOR CHILDREN IN THE SHARON AND MEADVILLE, PENNSYLVANIA, AREAS.	
	(Grants and allocations \$ _____)	5,817,547.
b	_____	
	(Grants and allocations \$ _____)	
c	_____	
	(Grants and allocations \$ _____)	
d	_____	
	(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	(Grants and allocations \$ _____)
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	5,817,547.

323011
12-17-03

Form 990 (2003)

**ASSOCIATES IN COUNSELING AND CHILD
GUIDANCE, INC.**

Form 990 (2003)

25-1822655

Page 3

Part IV Balance Sheets

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	792,939.	45	1,060,589.
	46 Savings and temporary cash investments		46	
	47 a Accounts receivable			
	b Less: allowance for doubtful accounts		47c	
	48 a Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable			
	b Less: allowance for doubtful accounts		51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities	<input type="checkbox"/> Cost <input type="checkbox"/> FMV	54	
	55 a Investments - land, buildings, and equipment basis			
	b Less: accumulated depreciation		55c	
56 Investments - other		56		
57 a Land, buildings, and equipment: basis	186,756.			
b Less: accumulated depreciation	105,449.	92,261.	57c	81,307.
58 Other assets (describe SEE STATEMENT 2)	8,200.	58	9,000.	
59 Total assets (add lines 45 through 58) (must equal line 74)	893,400.	59	1,150,896.	
Liabilities	60 Accounts payable and accrued expenses	69,887.	60	30,904.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe)		65	
66 Total liabilities (add lines 60 through 65)	69,887.	66	30,904.	

Organizations that follow SFAS 117. check here ☒ and complete lines 67 through